



General Assembly

February Session, 2008

Raised Bill No. 375

LCO No. 1984

* ____SB00375PD____030508____*

Referred to Committee on Planning and Development

Introduced by:
(PD)

***AN ACT CONCERNING THE DATE FOR FILING APPLICATIONS FOR
THE FARM STRUCTURES EXEMPTION FROM THE PROPERTY TAX.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Subsection (d) of section 12-91 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2008*):

4 (d) Annually, [within thirty days after the assessment date in each
5 town, city or borough] on or before November first, each such
6 individual farmer, group of farmers, partnership or corporation shall
7 make written application for the exemption provided for in subsection
8 (a) of this section to the assessor or board of assessors in the town in
9 which such farm is located, including therewith a notarized affidavit
10 certifying that such farmer, individually or as part of a group,
11 partnership or corporation, derived at least fifteen thousand dollars in
12 gross sales from such farming operation, or incurred at least fifteen
13 thousand dollars in expenses related to such farming operation, with
14 respect to the most recently completed taxable year of such farmer
15 prior to the commencement of the assessment year for which such
16 application is made, on forms to be prescribed by the Commissioner of

17 Agriculture. Failure to file such application in said manner and form
18 within the time limit prescribed shall be considered a waiver of the
19 right to such exemption for the assessment year. Any person aggrieved
20 by any action of the assessors shall have the same rights and remedies
21 for appeal and relief as are provided in the general statutes for
22 taxpayers claiming to be aggrieved by the doings of the assessors or
23 board of assessment appeals.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>October 1, 2008</i>	12-91(d)
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PD *Joint Favorable*